

**Illinois Department of Revenue
Regulations**

Title 86 Part 500 Section 500.305 Licenses and Decals
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TITLE 86: REVENUE

**PART 500
Motor Fuel Tax**

Section 500.305 Licenses and Decals

a) Applications for motor fuel use tax licenses and decals shall be made under oath and on forms provided by the Department. Information provided to the Department shall include:

- 1) a carrier's Federal Employer Identification Number (in the case of a sole proprietorship, the Social Security number of the owner);
- 2) owner, partnership or corporate name;
- 3) name, title and social security number of all officers, partners or owners;
- 4) legal business name (if different from subsection (a)(2));
- 5) physical location of the business;
- 6) mailing address of the business;
- 7) signature of the applicant. All applications must be signed by an officer, partner, or owner of the entity seeking licensure, or an employee who has the control, supervision or responsibility of filing returns and making payment of the tax. Reporting services or other persons responsible for reporting a licensee's tax obligations under a power of attorney are permitted to sign an application on behalf of any applicant provided that a properly executed power of attorney accompanies each application;
- 8) type of fuel(s) used by applicant;
- 9) number of decals required by the licensee;
- 10) decal fee;
- 11) for IFTA applicants, a statement of the existence of bulk storage facilities in all member jurisdictions;
- 12) a statement that the applicant agrees to comply with reporting, payment, recordkeeping, and license display requirements, and all applicable regulations. IFTA applicants must agree that the base jurisdiction may withhold

any refunds due if the applicant is delinquent on payment of motor fuel use taxes due any member jurisdiction or taxes owed to the Department; and

13) Such other information as the Department deems necessary.

b) Bonds are not required for first-time applicants. However, bond may be required for just cause, as determined by the Department. Bonds may be required when a licensee fails to file timely reports, when he fails to remit the proper tax, when the Department has twice received a Non-Sufficient Funds check as payment, or when an audit indicates problems severe enough that, in the Director's discretion, a bond is required to protect the interests of the Department. If a bond is required, it shall be equal to at least twice the estimated average quarterly tax liability. The average tax liability upon which the bond is based shall be determined by taking into consideration the amount of motor fuel expected to be used in all jurisdictions by such applicant. *The penalty fixed by the Department shall be such as, in its opinion, will protect the State of Illinois against failure to pay the amount hereinafter provided on motor fuel used* (Section 13a.4 of the Law).

c) *Neither a license or decals shall be issued to any person who fails to file a return, or to pay the tax, penalty or interest for a filed return, or to pay any final assessment of tax, penalty or interest, as required by the Law, or as required by any other tax Act administered by the Department* [20 ILCS 2505/39b47].

d) Persons required to file bonds with the Department must make payments by certified check.

e) Upon receipt of a complete application for a license and decals, including payment for decals, any required reinstatement fees and provision of an approved bond, if applicable, the Department will issue each applicant one license. In addition to the license, a minimum of two decals per commercial motor vehicle will also be issued. A license and decals will only be sent to the licensee. A license and decals are valid for a period of one calendar year.

(Source: Amended at 22 Ill. Reg. 2253, effective January 9, 1998)